

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

*****Final Maintenance of Effort Report *****

(MOE for State FY 2008 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2005 and 2006
Per-Student Calculated on the Child Count taken December 1, 2004 (FY 2005) and 2005(FY 2006)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2005 and 2006
Allowable Reduction for State FY 2006 Calculated using Part B Allocations for State FYs 2006 and 2007

PRIME APPLICANT: 0586 Hellgate Elem 32 Missoula

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2007 by this amount: **\$1,567**

For FY 2007, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2006 and FY 2007 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>Total IDEA Part B Allocations</i>	<i>Total Allocations Excluding Supplemental Flow-Through</i>	<i>Allowable Reduction*</i>
2005	122	789,713	196,190	191,773	
2006	109	869,784	209,002	199,850	4,038
2007			212,954	202,984	1,567

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2005 from state and local expenditures for FY 2006 80,072

Is the Expenditure Difference greater than or equal to zero? YES
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2005----- 6,473

Per-student amount for FY 2006----- 7,980

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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APPLICANT TOTALS

LOCAL FUNDS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>State Allowable Cost Funds</i>	<i>Local Fund Expenditures</i>	<i>Allowable Reduction*</i>
2005	122	789,713	260,726	528,987	
2006	109	869,784	295,939	573,846	4,038
2007					1,567

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2005 from the local fund expenditures for FY 2006 44,859

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

YES

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2005----- 4,336

Per-student amount for FY 2006----- 5,265

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

YES

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Hellgate Elem 0586

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Hellgate Elem 0586						
	01	General Fund				
	280	Special Education - Local and State				
	1XXX	Instruction				
	1XX	Personal Services - Salaries				343844.46
	2XX	Personal Services - Employee Benefits				357209.02
	3XX	Purchased Professional and Technical Services				96908.49
	4XX	Purchased Property Services				3500.00
	5XX	Other Purchased Services				1993.75
	6XX	Supplies and Materials				260.00
	21XX	Support Services - Students				340.00
	1XX	Personal Services - Salaries				1416.33
	2XX	Personal Services - Employee Benefits				162.63
	3XX	Purchased Professional and Technical Services				11762.40
	4XX	Purchased Property Services				12424.04
	5XX	Other Purchased Services				
	6XX	Supplies and Materials				
	810	Dues and Fees				
	24XX	Support Services - School Administration				
	1XX	Personal Services - Salaries				136871.45
	2XX	Personal Services - Employee Benefits				134275.32
	3XX	Purchased Professional and Technical Services				27594.44
	4XX	Purchased Property Services				4316.00
	5XX	Other Purchased Services				5031.00
	6XX	Supplies and Materials				.00
	8XX	Other Expenditures				39.95
	27XX	Student Transportation Services				2327.81
	5XX	Other Purchased Services				220.75
	10	Transportation Fund				
	280	Special Education - Local and State				
	27XX	Student Transportation Services				6018.91
	5XX	Other Purchased Services				3269.99
	13	Tuition Fund				
	280	Special Education - Local and State				
	1XXX	Instruction				
	5XX	Other Purchased Services				.00
	14	Retirement Fund				
	280	Special Education - Local and State				
	1XXX	Instruction				
	2XX	Personal Services - Employee Benefits				48619.64
	21XX	Support Services - Students				51218.78
	2XX	Personal Services - Employee Benefits				20004.65
	24XX	Support Services - School Administration				20033.48
	2XX	Personal Services - Employee Benefits				6076.22
District/Coop Totals					789,712.93	869,784.46

Linda McCulloch Superintendent
Office of Public Instruction
Division of Special Education
PO Box 202501
Helena, MT 59620

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by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Hellgate Elem 0586

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Prime Applicant Totals					789,712.93	869,784.46